



CHARITABLE GAMING BULLETIN - 2007 - #6

TO: All Organizations

FROM: Harry Durham, Interim Director

SUBJECT: Changes to Quarterly and Annual Report Forms

DATE: September 27, 2007

RE: Change in Charitable Gaming Statute – effective July 1, 2007

On July 1, 2007, Charitable Gaming Statutes went into effect which changed the way organizations are to report "Winner-take-all" proceeds. The following information outlines the changes:

- **§18.2-340.30:1. "Winner-take-all" games; proceeds not counted as gross receipts. The proceeds from any bingo game commonly referred to as "winner-take-all" games shall not be included in determining the gross receipts for a qualified organization provided that such games are conducted as provided in subdivision 10 of § 18.2-340.33.**

Based on guidance from our legal counsel, in conducting "winner-take-all" games, proceeds means the receipts returned to the players as prizes in an amount not to exceed \$1,000 per game. All receipts in excess of \$1,000 are subject to audit and administration fees.

The Department is revising Financial Reports effective with receipts beginning July 1, 2007 to reflect this change in the law.

The revised Quarterly Report, Form 102 for third quarter 2007 will be available on the website beginning October 10, 2007.

The revised Annual Report, Form 101 for 2007 will be available on the website beginning October 10, 2007.

If you do not have access to the internet, please call 804-786-1681 to request a form be mailed to you. Please call Mr. Wayne Matthews at 804-786-3022 if you have questions regarding your financial reports.